

IN THE CLAIMS:

The following listing of claims will replace all prior versions, and listings of claims in the application:

Listing of Claims:

Claims 1-3. (*Canceled*)

4. (*Currently Amended*) A liquid crystal Fabry-Perot etalon comprising:

a first substrate coated on a first side with a first transparent conductor layer;

a first reflector layer disposed over the first transparent conductor layer on the first side of the first substrate;

an alignment layer disposed over the first transparent conductor layer on the first side of the first substrate;

a second transparent conductor layer;

liquid crystal filled in between the alignment layer and the second transparent conductor layer; and

a second substrate coated on a first side with a second reflector layer, the first side of the second substrate facing the first side of the first substrate, the second substrate being connected either directly or indirectly to the first substrate;

wherein the first transparent conductor layer and the second transparent conductor layer are each etched so as to form multiple independent etalons.

5. *(Original)* The liquid crystal Fabry-Perot etalon of claim 4, wherein the first and second transparent conductor layers are etched according to a grid pattern.

6. *(Original)* The liquid crystal Fabry-Perot etalon of claim 4, wherein the first and second transparent conductor layers are etched according to a wedge pattern.

7. *(Original)* The liquid crystal Fabry-Perot etalon of claim 4, wherein the first and second transparent conductor layers are etched using a laser.

8. *(Original)* The liquid crystal Fabry-Perot etalon of claim 7, wherein the first and second transparent conductor layers are etched using an Nd:YAG laser.

9. *(Original)* The liquid crystal Fabry-Perot etalon of claim 4, wherein each of the multiple independent etalons is independently tunable to different wavelengths.

10. (*Currently Amended*) The liquid crystal Fabry-Perot etalon of claim 4, wherein each of the multiple independent etalons ~~comprises as~~ comprises an independently tunable filter.

11. (*Original*) The liquid crystal Fabry-Perot etalon of claim 4, wherein the second transparent conductor layer is coated on the second substrate.

12. (*Original*) The liquid crystal Fabry-Perot etalon of claim 4, further comprising:

a spacer plate disposed between the first substrate and the second substrate, wherein the second transparent conductor layer is coated on the spacer plate.

Claims 13-25. (*Canceled*)